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SERIES I No. 52

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue & Cont. Division

Notification

4/5/2005-Fin(R&C)(28)

Read: Notification No. 4/5/2005-Fin(R&C)(18)
dated 3-8-2005, published in the Official
Gazette, Extraordinary No. 3, Series I No. 17,
dated 3-8-2005.

In pursuance of entry (53) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and in continuation of the Government Notification No. 4/5/2005-Fin(R&C)(18) dated 3rd August, 2005, published in the Official Gazette, Extraordinary No. 3, Series I No. 17, dated 3rd August, 2005, the Government of Goa hereby notifies additional industrial inputs and packing materials as specified in the Schedule below, for the purposes of said entry (53), namely:—

SCHEDULE

Sr. No.	Heading No.	Sub-Heading No.	Description
1	2	3	4
313	2811	22.00	Silicon dioxide.
314	3505	20.00	Glues.
315	7019	12.00	Fibre glass rovings.
316	7019	90.10	Glass wool or glass fibre.
317	7408	11.10	Copper welding wire.
318	7802	—	Lead waste and scrap.
319	9111	—	Watch cases and parts thereof.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. & Exp.).

Porvorim, 31st March, 2006.

Notification

1/6/2006-Fin(R&C)

In exercise of the powers conferred by section 12 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75(c) dated 25-3-1976 published in the Official Gazette, Series I No. 52, dated 25-3-1976 (hereinafter called the "principal Notification") as follows, namely:—

In the principal Notification,—

(I) in PART A,—

(A) in item 1,—

(i) in clause (a), for sub-clause (iii), the following shall be substituted, namely:—

"(iii) Indian made foreign liquor other than milk punch, wines and beer not covered in sub-clauses items (i) and (ii) Rs. 42/- per proof litre.";

(ii) in clause (b), for sub-clause (ii) the following shall be substituted, namely:—

“(ii) Indian made foreign liquor other than milk punch, wines and beer not covered in (b)(i), imported and sold in the State of Goa.

..... Rs. 42/- per proof litre.”;

(B) in item 3,—

(i) for clause (a), the following shall be substituted, namely:—

“(a) Beer manufactured and sold in the State of Goa

(i) Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit

..... Rs. 7/- per bulk litre.

(ii) Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit

..... Rs. 14/- per bulk litre.”;

(ii) for clause (b), the following shall be substituted, namely:—

“(b) Beer imported and sold in the State of Goa

(i) Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit.

..... Rs. 7/- per bulk litre.

(ii) Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.

..... Rs. 14/- per bulk litre.”;

II. In Part D,—

(i) in sub - part II - Sale, - after item (11), the following shall be inserted, namely:—

“(11A) for retail vendors of beer and wine on counters

..... Rs. 15,000/- per annum.”;

(ii) in sub - part III - Import and Export, -

(A) in item 3,—

(i) for clause (b), the following shall be substituted, namely:—

“(b) for import of IMFL from the rest of India into the State of Goa

..... Re. 0.50 paise per bulk litre.”;

(ii) after clause (b), the following shall be inserted, namely:—

“(c) for import of beer, from the rest of India into the State of Goa

..... Re. 0.50 paise per bulk litre.”.

This Notification shall come into force with effect from 1-4-2006.

By order and in the name of Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin.-Exp.).

Porvorim, 31st March, 2006.

Notification

4/5/2005-Fin(R&C)(29)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules “B”, “C”, “D” and “E” appended to the said Act, as follows, namely:—

(I) In Schedule ‘B’ appended to the said Act,—

(i) against entry at serial number (4), for the expression “All intangible goods like copyright, patent, rep license Exim scrips, SIL licenses”, the expression “All intangible goods or goods of incorporeal nature like copyright, patent, rep license, Exim scrips, SIL licenses, trade marks, import licenses, export permits or licenses or quota, software package, credit of duty entitlement pass book, technical know-how, goodwill, designs registered under the Designs Act, 2000 (Central Act 16 of 2000), sim card used in Mobile phones and franchise, that is to say, an agreement by which the franchise is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchise, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be”, shall be substituted;

(ii) against entry at serial number (20A), for the expression "Biscuits, toast and cake manufactured and sold within the State", the expression "Biscuits, toast, cake and pastries/savories manufactured and sold within the State" shall be substituted;

(iii) against entry at serial number (93), for the expression "Tractors, harvesters and attachments and parts thereof", the expression "Tractors, harvesters and attachments and parts thereof including tractor tyres and tubes" shall be substituted;

(iv) after entry at serial number (99), the following entries shall be inserted, namely:—

"(100) Caterers, factory or industrial canteens and clubs serving food and non-alcoholic beverages for consumption at any place other than a hotel/restaurant.

(101) Used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling of motor vehicles.

(102) Lease rentals in respect of transfer of right to use any goods for any purpose, whether or not, for a specified period.

(103) Karanji Oil.";

(II) in Schedule 'C' appended to the said Act,—against entry at serial number (3), in column (3), for the figures "22%", the figures "20%" shall be substituted;

(III) in Schedule 'D' appended to the said Act,— after entry at serial number (49), the following entry shall be inserted, namely:—

"(50) Sales effected by the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa to the members of the Armed Forces, Civilian Personnels, paid from the Defence Estimates, and to Ex-service Personnel stationed in Goa, either directly through retail outlet or through canteen stores other than Liquor and alcoholic beverages, air conditioning plant including air conditioners and air coolers and their components, parts and accessories; refrigeration plants and all kinds of refrigerating appliances and equipments

including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk in coolers and components, parts and accessories of any of them; television sets and antennas; television cameras, television monitors and components, parts and accessories of any of them; closed circuit television, cameras, video television, video players, video cassettes, audio cassette players and recorders, disc players and components, parts and accessories of any of them; electrical and electronic instruments, apparatus and appliances, domestic electrical appliances; motor vehicles, motor cycles, motor scooters, motorettes and three wheelers; cell phones and parts and components thereof; DVD, CD, DTH, parts and components thereof; Computers and parts and accessories thereof.";

(IV) in Schedule 'E' appended to the said Act, for the existing entries against Sr. Nos. (1), (2) and (3), the following entries shall be substituted, namely:—

- (1) Reseller other than dealer of liquor Rs. 50 lakhs. 0.5% in packed bottles, dealer effecting sale by transfer of right to use any goods and importer.
- (2) Reseller of liquor in packed bottles Rs. 50 lakhs. 5% other than importer.
- (3) Hotel, Restaurant, eating house, Rs. 50 lakhs. 3% refreshment room, boarding establishment serving food and non-alcoholic beverages other than starred category of hotel.
- (4) Hotel including Bar and Restaurant Rs. 50 lakhs. 6% serving food, alcoholic and non-alcoholic beverages other than starred category of hotel.
- (5) Works contractor other than Rs. 50 lakhs. 2% importer.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin.-Exp.).

Porvorim, 31st March, 2006.